

SCHEDULE OS

Wisconsin
Department of Revenue

Credit for Net Tax Paid to Another State

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

2008

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2008 and have paid 2008 state income tax **on the same income** to Wisconsin and another state.

Be sure to enclose a copy of your tax return from the other state(s).

■ PART I – Income From Other State	State 1	State 2	State 3	State 4
1 Wages, salaries, tips, etc.				
2 Taxable interest				
3 Ordinary dividends				
4 Business income / loss				
5 Capital gain / loss				
6 Other gains / losses				
7 IRA distributions, pensions, and annuities				
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.				
9 Farm income / loss				
10 Unemployment compensation				
11 Social security benefits				
12 Other income				
Adjustments to Income				
13 Archer MSA or health savings accounts deduction				
14 Business expenses of reservists, performing artists, and fee-basis public officials				
15 Moving expenses				
16 One-half of self-employment tax				
17 Self-employed SEP, SIMPLE, and qualified plans				
18 Self-employed health insurance deduction				
19 IRA deduction				
20 Student loan interest deduction				
21 Other adjustments to income				
22 Total income taxed by other state (see instructions)				

NOW GO TO PART II

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■ PART II – Calculation of Credit	State 1	State 2	State 3	State 4
23 Postal abbreviation for state to which tax was paid				
24 Income taxable to both Wisconsin <u>and</u> other state (see instructions)				
25 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)				
26 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit				
27 Are the amounts on lines 24 and 25 the same? • If YES, leave line 27 blank and fill in the amount from line 26 on line 28 • If NO and line 24 is less than line 25, divide line 24 by line 25. Carry the decimal to four places and fill in on line 27. If line 25 is less than line 24, fill in 1.0000				
28 Multiply line 26 by line 27. Round the result to the nearest dollar				
29 Income and franchise tax (see instructions)				
30 Add lines 28 and 29 in each column				
31 Add the amounts in each column of line 30. Fill in the total here	31			
32 If you have tax paid to more than 4 states, fill in the amount from line 31 of any additional Schedules OS	32			
33 Add lines 31 and 32	33			
34 Fill in the amount from: • Line 30 of Form 1 less the amounts on lines 31 and 32 of Form 1, or • Line 56 of Form 1NPR less the amounts on lines 57 and 58 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2	34			
35 Fill in the smaller of line 33 or line 34. This is your credit for tax paid to another state (see instructions)	35			